

INTERNAL AUDIT REPORT

**AUDIT OF THE INTERNAL FUNDS OF REGION
CENTER IV SECONDARY SCHOOLS**

JANUARY 2005



Miami-Dade County Public Schools

OFFICE OF MANAGEMENT AND COMPLIANCE AUDITS

THE SCHOOL BOARD OF MIAMI-DADE COUNTY, FLORIDA

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Superintendent of Schools

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Mr. Allen M. Vann, CPA
Chief Auditor
Office of Management and Compliance Audits



**AUDIT OF THE INTERNAL FUNDS
OF REGION CENTER IV SECONDARY SCHOOLS
JANUARY 2005**

**AUDIT COMMITTEE MEETING
JANUARY 25, 2005**

**SCHOOL BOARD MEETING
FEBRUARY 16, 2005**

OFFICE OF MANAGEMENT AND COMPLIANCE AUDITS



Miami-Dade County Public Schools

giving our students the world

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January 18, 2005

Members of The School Board of Miami-Dade County, Florida
Members of The School Board Audit Committee
Dr. Rudolph F. Crew, Superintendent of Schools

Ladies and Gentlemen:

The Office of Management and Compliance Audits has completed the audits of the internal funds of 12 of the 16 secondary schools from Region Center IV for the fiscal year ended June 30, 2004. The audit fieldwork for the remaining four secondary schools has been completed; however, we were unable to formally discuss those audit results with the administration on time for this publication. Those results will be presented to you later on this fiscal year.

The audits included a review of the internal funds, property, and payroll records. We also reviewed the Community School Program records at schools having the program, which is accounted through the internal funds. In addition, a review of the Procurement Credit Card Program was performed at five schools. The physical inventories of property, as well as an analysis of property losses that were reported missing through the Plant Security Report process are included for all secondary schools in this Region Center.

Our audits indicated that 10 of the 12 schools in this report were in compliance with prescribed policies and procedures and their internal funds and payroll records were maintained in good order. At two schools, there were findings in the area of internal funds, mostly related to fund-raising activities. Our review of the Procurement Credit Card Program records disclosed that procedures were followed at all schools where such reviews were conducted. Property inventory results indicated that all secondary schools were reported as having "no unlocated" property; however, there were property items reported missing through the Plant Security Report process at some of the schools. Written responses from the school administration delineating the corrective actions implemented at their schools to prevent future losses of property items are also included in this report.

The findings noted in this report were discussed with Region Center IV and District staffs and the principals, whose responses are included in this report and with which we concur. This report will be presented to the Audit Committee at its January 25, 2005 meeting and to the School Board at its February 16, 2005 meeting.

Sincerely,

Allen M. Vann, CPA
Chief Auditor
Office of Management and Compliance Audits

AMV:mtg

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I. INTRODUCTORY SECTION

BACKGROUND

Internal funds are monies collected and expended within a school which are used for financing the normal program of school activities not otherwise financed, for providing necessary and proper services and materials for school activities and other purposes consistent with the school program as established and approved by the School Board. Internal funds monies are collected in connection with summer program activities, school athletic events, fund-raising activities, gifts and contributions made by the band or athletic booster clubs, civic organizations, parent-teacher organizations, and commercial agencies and all other similar monies, properties or benefits. Internal funds which are temporarily idle shall, as required by law, be invested with designated depositories pursuant to policies of the School Board using any medium of investment of public funds, and may not exceed insurance protection or other legal collateral limits provided for such public funds. Some of the schools invested their idle funds in such designated depositories, while others invested them in the MDCPS-Money Market Pool Fund. The investments in the MDCPS-Money Market Pool Fund were made with an open-end maturity in that the funds remain invested and are accessible to the schools upon demand. The interest rate as of June 30, 2004 was 1.86%. The principal of each individual school, and his/her staff, are charged with the responsibility of performing the actual internal accounting functions in accordance with the Manual of Internal Accounting¹.

Various fund-raising activities are conducted by independent, school-related organizations such as booster clubs, parent-teacher associations, etc. Fund-raising activities if conducted entirely by these organizations and no board employee handles or keeps custody of the funds or merchandise, are accounted for outside of the schools' internal funds. Since these activities are not recorded in the schools' internal funds, they are not audited by us.

The Office of Management and Compliance Audits has performed the audits of the internal funds accounts at the schools enumerated in the Table of Contents section of this report, as required by Section 1011.07, Florida Statutes, and State Board of Education Rule 6A-1.087, which requires that, "The School Board shall...provide for an annual audit of internal funds by a person certified by the State Board of Accountancy as a certified public accountant or a public accountant, or qualified internal auditing staff employed by the board. The auditor shall submit a signed, written report to the school board covering internal funds, which shall include any notations of any failure to comply with requirements of Florida Statutes, State Board Rules and policies of the school board, and commentary as to financial management and irregularities. Such audit shall be presented to the school board while in session and filed as a part of the public record." Emphasis was placed in determining compliance with various Florida Statutes, Board Rules, and particularly, the policies and procedures prescribed by the Manual of Internal Accounting¹.

¹At the School Board meeting of March 17, 2004, the School Board repealed the Manual of Internal Accounting and promulgated a new Manual of Internal Fund Accounting, under the final approval to amend School Board Rules 6Gx13- 3D-1.021 and 6Gx13- 3D-1.061, and to repeal to School Board Rule 6Gx13-3D1.06. Although this action took effect, the Manual of Internal Accounting is cited in this Audit Report, because it was the official document during the 2003-04 fiscal year. As agreed by the Office of the Controller and this office, enforcement of the Manual of Internal Fund Accounting will take effect, for audit purposes, beginning with the 2004-05 fiscal year.

SUPERINTENDENT OF SCHOOLS
Dr. Rudolph F. Crew

**CURRICULUM AND INSTRUCTION
DEPUTY SUPERINTENDENT**
Dr. Sonia Diaz

**REGIONAL OPERATIONS
ASSOCIATE SUPERINTENDENT**
Ms. Willa S. Young

**REGION CENTER IV
ASSISTANT SUPERINTENDENT**
Dr. Essie S. Pace

REGION CENTER IV ADMINISTRATIVE DIRECTOR
Mr. Jorge L. Garcia

<u>SCHOOL</u>	<u>PRINCIPAL</u>
Miami Jackson Senior	Ms. Deborah Love
Jose de Diego Middle	Dr. Thomasina B. O'Donnell
MAST Academy Senior	Dr. Consuelo V. Dominguez
Miami Senior	Mr. Victoriano Lopez
New World School of the Arts	Ms. Ellery Brown
Allapattah Middle	Mr. Brian Hamilton
George W. Carver Middle	Ms. Libia A. Gonzalez
Citrus Grove Middle	Mr. Carlos J. Cambo
Kinloch Park Middle	Ms. Vivian M. Santiesteban-Pardo
Horace Mann Middle	Ms. Carolyn S. Blake
Miami Edison Middle	Dr. Onetha J. Gilliard
Ponce de Leon Middle	Ms. Jo Anne D. Gans

INTERNAL AUDITOR'S REPORT AND SUMMARY

SCOPE, OBJECTIVES, METHODOLOGY, OPINION, AND RESULTS

State Board of Education Rule 6A-1.087, Florida Administrative Code, requires District School Boards to provide for audits of the school internal funds. In accordance with the Audit Plan for the 2004-05 Fiscal Year, the Office of Management and Compliance Audits has audited the financial statements for the fiscal year ended June 30, 2004, of the schools listed in the Table of Contents section of this report. The financial statements were prepared on the basis of cash receipts and disbursements, which is a comprehensive basis of accounting other than generally accepted accounting principles. These financial statements are the responsibility of the administration. Our responsibility is to express an opinion on these financial statements based on our audits.

The objectives of our audits were to:

- **express an opinion on the financial statements of the schools,**
- **evaluate compliance by the schools with the policies and procedures prescribed by the Manual of Internal Accounting, and**
- **evaluate the internal control at the schools to determine the extent to which the control components promote compliance with the policies and procedures prescribed by the Manual of Internal Accounting.**

We conducted our audits in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audits to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. Using sampling techniques, we selected and tested a representative sample of receipts and disbursements of all the audited schools. We also analyzed selected activities where the schools generated significant resources. An audit also includes assessing the accounting principles used and significant estimates made by the administration, as well as evaluating the overall financial statement presentation. We believe that our audits provide a reasonable basis for our opinion.

The reports for the schools with audit exceptions were discussed, in draft form, with the principals, Region Center and District staffs at the exit conferences held for that purpose. The principals have provided written responses to the exceptions specifying what corrective actions will be implemented to prevent their recurrence. The responses from the principals were submitted for review to the Region Center Office and then to Regional Operations. The responses were forwarded to the Office of Management and Compliance Audits, which also reviewed them to assure corrective action was or will be taken and have been included, verbatim, with the audit report.

Financial Statements

In our opinion, the financial statements contained in this audit report present fairly, in all material respects, the changes in fund balances arising from cash transactions of the schools during the 2003-04 fiscal year, on the cash basis of accounting.

Compliance

In addition to the procedures performed for our audits of the financial statements of the schools, we tested compliance with selected policies and procedures prescribed by the Manual of Internal Accounting. The results of our tests of compliance indicate that, with respect to the items tested, the schools generally complied with the policies and procedures in the Manual of Internal Accounting. When significant matters came to our attention relating to noncompliance, they are reported in the AUDIT EXCEPTIONS section of the audit report for the school where the instances of noncompliance were noted and also in the SUMMARY OF AUDIT FINDINGS AND RECOMMENDATIONS subsection of this report.

Internal Control Over Financial Reporting

In planning and performing our audits, we obtained an understanding of the internal control components established by the District administration. We documented our understanding of the internal control and assessed control risks. Our purpose in obtaining an understanding of the internal control and assessing control risks was to determine the nature, timing and extent of substantive tests of procedures to be performed. We determined that control policies and procedures were placed in operation by the school administration concerning the reliability of financial reporting, especially those relevant to cash receipts and disbursements and the safeguarding of assets as of June 30, 2004.

The scope of our audits also included an assessment of the controls in place at the schools to promote compliance with applicable laws, administrative rules, and District policies as codified in the Manual of Internal Accounting, which contains the procedures established to control the use of the internal funds. **The internal control environment at the schools is characterized by a lack of segregation of incompatible accounting duties, which are performed by the bookkeeper/treasurer that include collecting, receipting, and depositing funds, as well as posting and reconciling the books. This condition, which we consider to be a material weakness, results from the small size of the office staff, and is offset by the close supervision generally provided by the principal, who is the administrator responsible for all aspects of the operation of the school.** A material weakness is a reportable condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that errors or irregularities in amounts that would be material in relation to the school's financial records and cash receipts and disbursements may occur and not be detected within a timely period by school employees in the normal course of performing their assigned functions. When reportable conditions came to our attention regarding the cash receipts and disbursements and the Manual of Internal Accounting, these are noted in the AUDIT EXCEPTIONS section of the audit report for the school where the conditions were noted, and also in the SUMMARY OF AUDIT FINDINGS AND RECOMMENDATIONS subsection of this report.

Our consideration of the internal control would not necessarily disclose all matters in the internal control components that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses. Also, projections of any evaluation of the internal control over financial reporting to future periods are subject to the risk that the internal control may become inadequate because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate. Because of inherent limitations in any internal control, errors or irregularities may occur and not be detected.

In our opinion, the internal control at the schools as of June 30, 2004 generally functioned as designed by the District administration and implemented by the schools, which includes the lack of segregation of incompatible accounting duties performed by the bookkeeper/treasurer, as previously discussed.

OTHER FUNCTIONS REVIEWED

In addition to the audit of the internal funds, we also conducted certain auditing procedures to improve accountability at the school level and provide assurances to the administration about the operation of the following activities:

Payroll

A review of selected payroll procedures related to the preparation of the payroll and the distribution of the payroll checks was made at the schools to determine adherence to the Payroll Processing Procedures manual. Specifically, we determined that current payroll rosters were generally supported by adequately prepared daily payroll attendance sheets. We also determined that the functions of payroll preparation and authorization, and check distribution were performed by different employees.

Property

To verify compliance with the Manual of Property Control Procedures, an inventory of all property items with an individual value of \$1,000 or more was taken at the schools. In order to establish reporting parameters and afford the schools some latitude in monitoring their assets, an inventory threshold was established as a baseline for reporting "unlocated" property. The threshold value is based on ***one-third of one percent (0.33%) of the original cost of the assets of the particular school being audited.*** If the aggregate value of the unlocated items at any school was below this threshold, the school was reported as having "no unlocated" items. The District administration, however, requires follow-up on all unlocated items.

Procurement Credit Card Program

To determine compliance with the Procurement Credit Card Program Policies & Procedures Manual, a review of the procurement credit card records and procedures **currently in effect** was made at selected schools. The internal controls over this program, as well as procurement credit card reconciliations and expenditure records were reviewed and evaluated to assure the existence of adequate controls and the proper disbursement of funds through this process.

The results of our audits for the individual schools are included within each school's report and are summarized in the following subsection.

SUMMARY OF AUDIT FINDINGS AND RECOMMENDATIONS

The Office of Management and Compliance Audits has completed the audits of the internal funds of 12 of the 16 secondary schools from Region Center IV for the fiscal year ended June 30, 2004. The audit results of the remaining four secondary schools could not be formally discussed on time for this publication, and those results will be reported later this fiscal year. The scope of the audit conducted at these schools included the: (1) audit of the financial records for internal funds that includes a review of the community school records at those schools where there was a Community School Program; (2) review of the payroll records and procedures; (3) physical inventory of all property and the review of the procedures to account for and dispose of this property; and (4) review of the Procurement Credit Card Program at five schools.

INTERNAL FUNDS

- o We are pleased to report that the records were maintained in good order and in accordance with prescribed policies and procedures at 10 of the 12 schools and centers in this report (Page 11).
 - **We commend that the administration and staff of these schools, as well as the Region Center IV and District staffs, for supporting the schools' efforts to strive for excellence in these areas.**
- o At Miami Jackson Senior, there was a discrepancy between admission tickets sold and meals purchased for the Senior Prom, and documentation supporting the number of admission tickets issued was not presented for audit. A similar item regarding the excess number of meals was discussed with the former school administration during the prior audit. The school did not raise enough funds to cover all Gradnite expenditures, and funds from other accounts were used to avoid a deficit balance; also, a Student Activity Operating Report was not presented for audit. An itemized invoice for the Homecoming event was not presented and official receipts were used in lieu of prenumbered admission tickets. The school solicited bids for the yearbook activity and selected a vendor that offered the book at a base price, exclusive of color page charges; however, printing specifications were later modified by an addendum to the bid to produce an all-color book at a higher base price. The school offers a culinary arts program which includes sale of food items, and although the operation appeared to have improved when compared to the prior year, an inventory of food items and an operating report were not prepared as recommended during the prior audit (Page 21).
- o At Jose de Diego Middle, there was a difference between potential revenues and deposits from a candy sale. The Student Activity Operating Report and other supporting documentation were presented after the audit fieldwork was completed. According to the sponsor of this activity, discrepancies were due to students who sold the candy but did not turn in any funds. There was also a transfer of funds from another account and a loan from the sponsor's personal funds that were made to prevent the account from having a deficit balance; however, approvals to transfer the funds and to accept the loan were not documented. As a follow up, we reviewed field trips conducted by the same sponsor and noted another difference between potential collections and postings to the field trip accounts. According to the sponsor, students who participated in the fund-raisers received credits toward their cost of the field trip; however, a list of students and credits received were not presented for audit (Page 36).
 - **We recommend that the Region Center IV staff closely monitor the adherence to the procedures in the new Manual of Internal Fund Accounting² to prevent recurrence of these findings.**

² Enforcement of the new Manual of Internal Fund Accounting will take effect, for audit purposes, beginning with the 2004-05 fiscal year.

PAYROLL

- o Our review of the payroll preparation and check distribution procedures disclosed that there was generally adequate segregation of the functions of the payroll preparation, authorization, and check distribution at the schools included herein. In addition, the payroll rosters were generally supported by adequately prepared attendance sheets as described by the Payroll Processing Procedures manual (Page 11).
- **We commend the administration and staff of these schools, as well as the Region Center IV staff for supporting the schools' efforts to strive for excellence in this area.**

PROPERTY

- o A physical inventory of property items over \$1,000 indicated that all 16 schools from Region Center IV were in compliance with property procedures and there were "no unlocated" items. Approximately \$23.7 million was inventoried at these schools (Page 16). In addition, property losses reported through the Plant Security Report process showed 164 items valued at a cost of \$231,183 and a depreciated value of \$166,443 reported missing at 8 schools (Page 17). These losses were mostly in the area of computer equipment. The principals whose schools reported significant losses in the Plant Security Report analysis have provided written responses to delineate what initiatives they have taken to correct the situation, improve controls over the inventory, and prevent future losses at their particular school (Pages 18-20).
- **We recommend that the Region Center IV staff closely monitor the adherence of the procedures in the Manual of Property Controlled Procedures to prevent recurrence of these losses.**

PROCUREMENT CREDIT CARD PROGRAM

- o A review of the Procurement Credit Card Program's records and procedures at five schools disclosed that there was general compliance with the Procurement Credit Card Program Policies & Procedures Manual (Page 11).
- **We commend the administration and staff of these schools, as well as the Region Center IV staff for supporting the schools' efforts to strive for excellence in this area.**

Submitted by



Allen M. Vann, CPA
Chief Auditor
Office of Management and Compliance Audits

Internal Audits Performed by:

Mr. Harry Demosthenes
Ms. Mayte Diaz
Ms. Germa Garcia

Mr. Reginald Lafontant
Ms. Latosha Styles

Audits Supervised and Reviewed by:

Ms. Maria T. Gonzalez, CPA
Ms. Teresita M. Rodriguez, CPA

Property Audits Supervised and Performed by:

Mr. Freddie Britt and Property Audits Staff

MEMORANDUM

January 14, 2005

To: Mr. Allen M. Vann, Chief Auditor
Office of Management and Compliance Audits

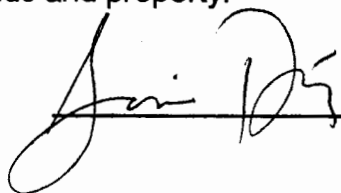
From: Sonia Diaz, Deputy Superintendent
Curriculum and Instruction

**SUBJECT: INTERNAL FUND AUDIT RESPONSES
REGION CENTER IV SECONDARY SCHOOLS**

Attached are the responses to the internal funds audits conducted for the 2002-2003 and 2003-2004 school years by the Office of Management and Compliance Audits at the following schools and site:

- √ Miami Jackson Senior High School
- √ Jose de Diego Middle School
- √ Miami Edison Senior High School (property)
- √ Miami Senior High School (property)
- √ Kinloch Park Middle School (property)

The Region Superintendent has plans to provide assistance to the affected personnel at these schools and sites. This office will monitor the ongoing actions of the administrators at these sites and the Regions to prevent and eliminate future audit exceptions in internal funds and property.

 _____ SD

SD:WSY/pag
Attachments

cc: Ms. Willa S. Young

MEMORANDUM

January 12, 2005
WSY/#M108/2004-2005

To: Dr. Sonia Diaz, Deputy Superintendent
Curriculum and Instruction

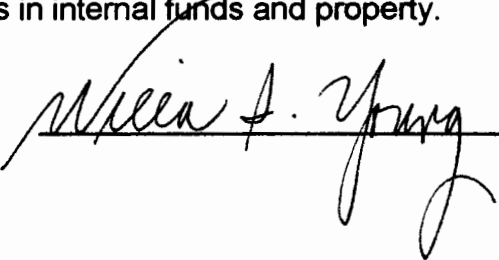
From: Willa S. Young, Associate Superintendent
Region Operational Centers

SUBJECT: INTERNAL FUND AUDIT RESPONSES
REGION CENTER IV SECONDARY SCHOOLS

Please find attached responses to the internal funds audits conducted for the 2002-2003 and 2003-2004 school years for the following schools and sites:

- √ Miami Jackson Senior High School
- √ Jose de Diego Middle School
- √ Miami Edison Senior High School (property)
- √ Miami Senior High School (property)
- √ Kinloch Park Middle School (property)

I concur with the assistance that the Region Superintendents plan to provide to the affected personnel at these schools and sites. This office will continue the practice of monitoring the ongoing actions of the administrators at these sites to prevent and eliminate audit exceptions in internal funds and property.



WSY

WSY:pag
Attachments

cc: Dr. Essie Pace

REGION CENTER IV

MEMORANDUM

January 11, 2005
ESP/#239/2004-05
305 642-7555

TO: Mrs. Willa S. Young, Associate Superintendent
Regional Operations

FROM:  Pace, Region Superintendent
Region Center IV

**SUBJECT: RESPONSE TO 2003-2004 INTERNAL FUNDS AND PROPERTY
AUDITS - REGION CENTER IV SECONDARY SCHOOLS**

Please find enclosed the response to the internal funds audits and property audits conducted for the 2003-2004 school year for the following schools. Also attached are memoranda from the principals of the schools listed below addressing the audit exceptions for their respective schools:

- √ Jose de Diego Middle School
- √ Miami Jackson Senior High School
- √ Miami Edison Senior High School (property)
- √ Miami Senior High School (property)
- √ Kinloch Park Middle School (property)

The principals indicated the immediate corrective actions taken and what preventative strategies would be put in place to avoid the recurrence of any further audit exceptions in internal funds and property.

The Region Center IV Administrative Director along with the School Improvement Zone Administrative Director will conduct mini-audits, closely monitor the financial transactions at these schools and work with each of these principals. We look forward to working with the principals to promote efficient fiscal practices at their respective schools.

ESP:e

Attachments

cc: Mr. Jose Montes de Oca
Mr. Jorge L. Garcia
Selected Principals

**REGION CENTER IV SECONDARY SCHOOLS
AREAS OF AUDIT FINDINGS**

School	Page No.	Total per School	INTERNAL FUNDS		
			Fund-Raising Act./Club Accounts	Yearbook	Culinary Arts
Miami Jackson Senior ⁽¹⁾⁽²⁾	21	3	1	1	1
Jose de Diego Middle ⁽²⁾	36	1	1		
Coral Gables Senior	*				
MAST Academy Senior**	42	None			
Miami Edison Senior ⁽¹⁾⁽²⁾⁽³⁾	*				
Miami Senior ⁽³⁾	44	None			
New World Sch. of the Arts**	46	None			
Booker T. Washington Sr. ⁽¹⁾⁽²⁾	*				
Allapattah Middle** ⁽²⁾	48	None			
George W. Carver Mid.**	50	None			
Citrus Grove Middle	52	None			
Kinloch Park Middle ⁽³⁾	54	None			
Horace Mann Middle ⁽²⁾	56	None			
Miami Edison Middle ⁽²⁾	58	None			
Ponce de Leon Middle**	60	None			
Shenandoah Middle	*				
TOTAL		4	2	1	1

Notes:

- * Audit results not formally discussed as of this publication. Results to be published at a later date (4 schools).
- ** Procurement Credit Card Program reviewed at this school (5 schools).
- (1) Change in principal at this school (3 schools).
- (2) School Improvement Zone school (7 schools).
- (3) Written response from principal regarding property reported missing at this school (3 schools) (Pages 18-20).

**REGION CENTER IV SECONDARY SCHOOLS
ANALYSIS OF CURRENT AND PRIOR FINDINGS**

PRIOR AUDIT PERIOD

2002-03

CURRENT AUDIT PERIOD

2003-04

SCHOOL

<p>Miami Jackson Sr. * (Page 21)</p>	<p>Fund-Raising Activities</p> <ul style="list-style-type: none"> - school paid for 350 Senior Prom meals while activity report accounted for only 290 admissions - admission tickets donated; however, donation letter indicating number of tickets not presented - unable to establish potential sales - similar item regarding number of meals purchased discussed with prior school administration during prior audit - several transfers netting \$1,900 made to Gradnite account from other accounts to avoid negative balance - according to business manager, school charged students \$185 to participate; however, did not anticipate additional expenses for overnight stay - Student Activity Operating Report for Gradnite not presented - itemized invoice for Homecoming event not presented - official receipts used in lieu of admission tickets - unable to verify that Student Activities Operating Report accurately and if potential sales realized. <p>Yearbook</p> <ul style="list-style-type: none"> - school solicited yearbook bids and selected vendor that offered book at \$64 base price, exclusive of color page charges - addendum to bid subsequently made to change yearbook to an all-color book with \$95 base price. <p>Culinary Arts Program</p> <ul style="list-style-type: none"> - operation improved when compared to prior year audit and cash register installed; however, inventory of food items not maintained and operating report not prepared, as recommended during prior year - unable to determine that potential revenues realized. 	<p>Trust Fund Athletic Accounts</p> <ul style="list-style-type: none"> - Emergency Fund Athletic account had year-end deficit balance of \$(753); account's beginning balance amounted to \$3,935 - funds earmarked for athletic equipment replacement/repair - \$1,940 spent on headset for coaches, and remaining \$2,748 spent on pre-game meals for football players - food purchases not allowed from these funds - Rental Facilities account had year-end deficit balance of \$(8,843) - funds earmarked for athletic events' rental of facilities and security-related expenditures; \$3,789 spent on athletic games' non-security-related services - Girls Interscholastic Athletic account had year-end deficit balance of \$(4,786). <p>Athletic Ticket Inventory</p> <ul style="list-style-type: none"> - 262 tickets with sales value of \$2,090 missing from inventory - school administration claimed missing tickets never used; however, Certificate of Loss or Disposal or Plant Security Report not presented to document missing tickets. <p>Culinary Arts Program</p> <ul style="list-style-type: none"> - cash register not used to record food sales - school used unofficial forms; however, forms not always issued to record sales - inconsistencies in documentation supporting deposited collections - operating report and inventory of food items not prepared - unable to determine if potential revenues realized.
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* Same school administration during both audit periods. New school administration for 2004-05 fiscal year.

**REGION CENTER IV SECONDARY SCHOOLS
ANALYSIS OF CURRENT AND PRIOR FINDINGS**

CURRENT AUDIT PERIOD 2003-04	PRIOR AUDIT PERIOD 2002-03
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SCHOOL

Miami Jackson Sr. * (Continued)	Yearbook - school paid yearbook transportation charges; vendor refunded \$452 to school at request of auditor - final yearbook invoice contained \$540 charges not included in yearbook bid or addenda signed by principal - distribution report prepared at request of auditor - similar item discussed with school administration during prior audit - June 2003 monthly operating report incomplete, and bid tabulation forms not presented for audit. Class Rings - only winning bid presented for audit - documentation as to reasons for committee's decision not presented for audit.	None
Jose de Diego Md. (Page 36)	Science Club Account - difference of \$3,111 between potential candy sales of \$17,108 and deposits of \$13,997 - Application for Fund-Raising Activity, Student Activity Operating Report and Certificate of Loss Report not presented during fieldwork - documents subsequently presented and included Certificate of Loss for \$2,207 - according to sponsor, difference due to significant number of students who sold candy but did not turn in funds - student obligations ranged from \$10 to \$120 - transfer of \$587 made to account; however, transfer requisition not presented	

* Same school administration during both audit periods. New school administration for 2004-05 fiscal year.

**REGION CENTER IV SECONDARY SCHOOLS
ANALYSIS OF CURRENT AND PRIOR FINDINGS**

**CURRENT AUDIT PERIOD
2003-04**

**PRIOR AUDIT PERIOD
2002-03**

SCHOOL

<p>Jose de Diego Md. (Continued)</p>	<ul style="list-style-type: none"> - according to sponsor, funds left unused from prior year - also, as per sponsor, he paid \$850 for candy remaining in inventory to prevent account deficit balance - school administration and sponsor agreed to sell leftover candies following year to reimburse sponsor - written documentation for arrangement not presented - as of November 15, 2004, \$224 from leftover candy sales deposited into school's checking account - as follow up to discrepancies noted, we reviewed field trips conducted by same sponsor - difference of \$5,450 between potential collections of \$11,960 and postings of \$6,510 to Busch Gardens, Kennedy Space Center, Epcot Center, and Sea World field trip accounts - difference offset by several fund-raisers and other funds - according to sponsor, discrepancies due to some students that participated in fund-raisers and received credits toward cost of field trip - list of students and amounts credited not presented for audit. 	
<p>Ponce de Leon Md. (Page 60)</p>	<p style="text-align: center;">None</p>	<p>Procurement Credit Card Program</p> <ul style="list-style-type: none"> - many invoices not presented for audit - at request of auditor vendors contacted and some invoices later received at school - invoices received supported payments made - several purchase authorization forms not presented for audit - similar item noted in prior audit report.

**REGION CENTER IV SECONDARY SCHOOLS
ANALYSIS OF CURRENT AND PRIOR FINDINGS**

**CURRENT AUDIT PERIOD
2003-04**

**PRIOR AUDIT PERIOD
2002-03**

SCHOOL

<p>Ponce de Leon Md. (Continued)</p>		<p>Fund-Raising Activities</p> <ul style="list-style-type: none"> - difference of \$1,586 between potential candy sales of \$5,096 and deposits of \$3,510 - Certificates of Loss not presented for audit - \$187 sales tax remitted to Florida Department of Revenue at request of auditor - unable to verify potential revenues of \$1,203 from admissions to dance - school received from vendor commissions of \$4,685 from personality pictures sale; activity not included in photography contract - school did not make collections; instead, vendor collected payments from students and remitted commission check to school. <p>Free and Reduced Price Meals Program</p> <ul style="list-style-type: none"> - verification box in lunch applications not filled out or signed by administrator - Sibling Change of Meal Benefits forms not submitted to other schools where children of same household in attendance.
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SCHOOLS WITH NO AUDIT EXCEPTIONS NOTED DURING BOTH AUDIT PERIODS ARE EXCLUDED FROM THIS SECTION.

**REGION CENTER IV SECONDARY SCHOOLS
CURRENT PROPERTY INVENTORY RESULTS
(COMPARED TO PRIOR INVENTORY)**

School	CURRENT INVENTORY					PRIOR INVENTORY	
	Total Items	Dollar Value	Unlocated Items			No. of Unloc. Items	Dollar Value
			No. of items	At Cost	At Deprec. Value		
Miami Jackson Senior	1,714	\$ 2,792,606	None			None	
Jose de Diego Middle	838	1,330,808	None			None	
Coral Gables Senior	1,116	1,788,807	None			None	
MAST Academy Senior	805	1,732,030	None			None	
Miami Edison Senior	1,362	1,918,742	None			None	
Miami Senior	1,310	2,020,173	None			None	
New World School of the Arts Sr.	203	342,727	None			2	\$ 2,378
Booker T. Washington Senior	1,744	3,067,826	None			None	
Allapattah Middle	838	1,089,151	None			None	
George W. Carver Middle	692	1,017,933	None			None	
Citrus Grove Middle	679	1,053,149	None			None	
Kinloch Park Middle	844	1,181,164	None			None	
Horace Mann Middle	961	1,308,143	None			None	
Miami Edison Middle	717	927,576	None			None	
Ponce de Leon Middle	863	1,263,197	None			None	
Shenandoah Middle	679	909,249	None			None	
TOTAL	15,365	\$ 23,743,281	None			2	\$ 2,378

**REGION CENTER IV SECONDARY SCHOOLS
ANALYSIS OF PROPERTY LOSSES PER PLANT SECURITY REPORTS
SINCE PRIOR PHYSICAL INVENTORY**

School	No. Of Plant Security Reports	Total Items	Total Amount At Cost	CATEGORY (AT COST)				Total Depreciated Value
				Audio Visual	Computers	Radios	Other	
Miami Edison Senior*	11	68	\$ 97,463	\$ 1,976	\$ 90,864	\$ 1,885	\$ 2,738	\$ 76,595
Miami Senior*	1	46	72,507		72,507			52,636
New World School of the Arts Sr.	1	1	1,449		1,449			1,044
Booker T. Washington Senior	2	6	6,693		6,165	528		6,299
Citrus Grove Middle	2	3	6,011		5,367	644		1,685
Kinloch Park Middle*	2	28	29,755		29,755			20,166
Horace Mann Middle	3	6	10,295	3,589	6,706			4,096
Miami Edison Middle	1	6	7,010	3,393	3,617			3,922
TOTAL	23	164	\$ 231,183	\$ 8,958	\$ 216,430	\$ 3,057	\$ 2,738	\$ 166,443

Notes:

* School administration provided a written response regarding property losses (Pages 18-20).

Schools with no property missing through the Plant Security Report process are excluded from this schedule.

MEMORANDUM

January 10, 2005

TO: Dr. Essie S. Pace, Region Superintendent
Region IV

FROM: Barbara Mallard, Principal *Bm*
Miami Edison Senior High School

SUBJECT: PLANT SECURITY REPORTS

This memorandum represents an explanation of the numerous Plant Security Reports that were submitted for the 2003-2004 school year. From the period of October 2003 thru October 2004, a total of eleven (11) Plant Security Reports for a total property cost of \$97,463 were submitted. During the period of October 2003 thru December 2003, six (6) of these eleven (11) reports were submitted totaling approximately \$87,000. The property losses on these reports were all laptop computers. As a result of these thefts, the following security measures and procedures were implemented as it relates to the storage of laptops:

- All faculty and staff who have been assigned laptop computers are required to take home the laptop computers on a daily basis.
- Any additional laptop computers that the school has on inventory and are not assigned to a designated employee are maintained in the confines of the school vault.
- All laptop computers are specifically requested and assigned by the Business Manager.

In addition to the above, new internal procedures for property control have been implemented. The Business Manager along with the assistance of designated staff, periodically conducts a self audit of property in the school. All faculty and staff are consistently reminded of their responsibilities as it pertains to property in the classrooms and/or their immediate work areas.

By implementing these procedures, further loss of property will be prevented. Should you have any questions please contact me at 305-751-7337.

cc: Ms. Blanca Valle
Mr. Jorge L. Garcia
Dr. Ron L. Hunter

MEMORANDUM

January 10, 2005

TO: Dr. Essie S. Pace, Superintendent
Region Center IV

FROM: Victor Lopez, Principal 
Miami Senior High School

SUBJECT: PLANT SECURITY REPORT

On February 23, 2004, a Plant Security Report was submitted regarding vandalism, two (2) stolen computer carts, forty-three (43) lap tops that were housed in the carts, and two (2) desktop computers. The total value of the stolen property was approximately \$70,000.00 On Saturday, February 21, 2004, during the evening, someone broke into the Law and Public Affairs magnet office and forced open the computer carts. The incident was reported to the Miami-Dade County School Police Department and a Unit Case Number J13676 was assigned to the case. As a result of the severity of the vandalism and theft, the following actions have been implemented to avoid this situation from reoccurring.

- The wireless laptop carts with laptop computers, which have been replaced, are being housed in the media center. Only selected/approved employees are able to checkout the carts.
- Both the magnet lead teacher and the media specialists check periodically throughout the day to make certain that the wireless laptop carts and the lap- top computers are kept in the designated secured area.
- 32 color security cameras have been purchased and will be installed throughout the building to facilitate optimum security and surveillance.

Please let me know if additional information is needed on this matter. You may contact me at 305-649-9800.

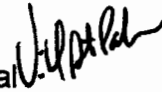
cc: Mr. Jorge L. Garcia

MEMORANDUM

January 10, 2005

TO: Dr. Essie S. Pace, Superintendent
Region Center IV

FROM: Ms. Vivian M. Santiesteban-Pardo, Principal
Kinloch Park Middle School



SUBJECT: PLANT SECURITY REPORTS

On May 15, 2003, Plant Security Report #236699 was submitted to report the theft of twenty-five I Book 700 laptops (approximately \$25,000.00). These laptops were ordered by the prior principal of Kinloch Park Middle School and delivered erroneously to the school next door bearing the same name, Kinloch Park Elementary School. The computers were delivered three days prior to my assignment as principal of this school. The clerk received the items online without physically verifying the location of the items. The theft was discovered when the property auditors arrived at the site to assign property control numbers to the items. As a result and severity of this incident, the following procedures were implemented to prevent any recurrence of this nature:

- No delivery is signed for, unless the receiver has physically seen and secured the delivery.
- Every order that is received on-line has been verified as received by this administrator.

On December 4, 2003, Plant Security Report # 247832 was submitted to report the vandalism and theft of computer parts, (approximately \$2,500.00).

Through the review of security cameras' videotapes, the offender was identified as a student who accessed the Adult Education office housed at Kinloch Park Middle School. The student was arrested and restitution was sought and attained to replace the damaged and stolen items.

Since this incident:

- Coral Gables Adult Education Center no longer operates from Kinloch Park Middle School. Therefore, as with all other offices, the locks were changed, keys distributed only to essential personnel and access to areas with computer equipment is currently secured and closely monitored.

Please contact me at 305-445-5467 if additional information is needed.

cc: Mr. Jorge L. Garcia

**II. INDIVIDUAL AUDIT REPORTS
(Schools with audit exceptions are listed first).**

MIAMI JACKSON SENIOR HIGH SCHOOL
 AUDIT REPORT
 FOR THE 2003-04 FISCAL YEAR
 JULY 1, 2003 THROUGH JUNE 30, 2004

PROFILE OF THE SCHOOL*

Address: 1751 N W. 36 Street, Miami, Florida 33142

Date School Established: 1925

Grades: 9-12

Principal During Audit Period: Mr. Ronald D. Major (Through July 2004; presently at School for Applied Technology)

Current Principal: Ms. Deborah Love

Business Manager: Ms. Keisha Johnson-Cabrera

Treasurer: Ms. Karen Thompson

CASH AND/OR INVESTMENTS SUMMARY

	<u>Maturity Date</u>	<u>Interest Rate</u>	<u>6/30/04</u>
Checking Account:			
Wachovia Bank, N.A.	--	0.10	\$ 58,817.93
Investment:			
MDCPS-Money Market Pool Fund	Open-end	1.86	<u>90,470.85</u>
TOTAL			<u><u>\$149,288.78</u></u>

* School Improvement Zone School.

MIAMI JACKSON SENIOR HIGH SCHOOL (Continued)

Audit Exceptions

Fund-Raising Activities

1. Our review of the fund-raising activities disclosed the following discrepancies:
 - a. The school paid for 350 meals for the Senior Prom when, according to the Student Activity Operating report, only 290 admissions were sold. In addition, the admission tickets were donated and a donation letter indicating the number of tickets donated was not presented for audit; therefore, we were unable to establish potential sales. A similar item regarding the number of meals purchased was discussed with the former school administration during the prior audit.
 - b. Our review of the Gradnite activity disclosed that several transfers netting \$1,900 were made to this account from other Classes and Club accounts to avoid a negative balance at year-end. According to the business manager, the school charged students \$185 to participate; however, the school did not take into account additional expenses for an overnight stay. Also, a Student Activity Operating Report for this activity was not presented for audit.
 - c. An itemized invoice for the Homecoming event was not presented for audit and official receipts were used in lieu of admission tickets; therefore, we could not verify that the number of admissions in the Student Activities Operating Report was accurate and that potential sales were realized.

Sections 7-1 and 7-2 of the Manual of Internal Accounting and Section IV, Chapter 2 of the new Manual of Internal Fund Accounting establish the procedures for conducting fund raising activities. We recommend compliance with these procedures and closer monitoring of these activities by the current school administration.

Yearbook

2. Our review of the yearbook bid disclosed that the school solicited bids for the yearbooks and selected a vendor that offered the book at a base price of \$64, exclusive of color-page charges. Subsequently, an addendum to the bid was made to change the yearbook to an all-color book with a base price of \$95. Section 7-12 of the Manual of Internal Accounting and Section IV, Chapter 6 of the new Manual of Internal Fund Accounting establish the procedures for conducting this activity. We strongly recommend that in the future addenda be limited to moderate changes to original bids. We also recommend that in the future, if the school wants to produce an all-color book, then bids must be solicited from interested vendors accordingly, to afford all vendors an equal opportunity to bid on the item solicited.

MIAMI JACKSON SENIOR HIGH SCHOOL (Continued)

Culinary Arts Program

3. The school offers a culinary arts program which includes sale of food items. During the audit period, the food items were prepared by students participating in the program and were sold to the school staff for \$3.75 or \$4 and to students for \$1.25. Our review of the program procedures disclosed that although the operation improved when compared to the prior audit, and a cash register was installed, an inventory of food items was not maintained and an operating report was not prepared, as recommended during the prior audit. Therefore, we were unable to determine whether potential revenues were realized. We again recommend that the new school administration closely review this activity to make sure the proper controls are in place to comply with procedures and avoid deficiencies in the future.

OTHER COMMENTS

Internal Funds

The financial statement of the school presents fairly, in all material respects, the changes in fund balances arising from cash transactions during the 2003-04 fiscal year, on the cash basis of accounting. Our assessment of the controls in place to promote compliance with the Manual of Internal Accounting indicated that the internal control structure at the school was generally functioning as designed by the District administration, except as noted above. With respect to the items tested, the school was in general compliance with the policies and procedures in the Manual of Internal Accounting, except as noted above.

Property and Payroll

There were no significant audit exceptions noted in our review of the property records. In addition, there was general adherence to payroll procedures.

ACCESS CENTER IV

SCHOOL - 7341 MIAMI JACKSON SENIOR

FUNDS	BEGINNING BALANCE	RECEIPTS	DISBURSE- MENT	NET TRANSFER	ENDING BALANCE
ATHLETICS	15,935.98	67,288.83	60,513.02	16,731.42-	5,980.37
MUSIC	1,094.44	2,176.00	295.20	.00	2,975.24
CLASSES AND CLUBS	32,554.51	148,995.79	138,266.38	380.31-	42,903.61
TRUST	22,434.94	80,400.37	86,592.55	15,270.00	31,512.76
PROPERTY DEPOSITS	2,783.87	2.00	.00	.00	2,785.87
INSTRUCTIONAL AIDS	354.58	392.00	368.49	98.44-	279.65
GENERAL	45,176.62	13,683.95	19,888.84	2,947.79	41,919.52
INSTRUCTIONAL MATE	14,545.73	31,218.62	27,195.88	.00	18,568.47
PRODUCTION/SERVICE	3,070.00	19,843.20	19,542.29	1,007.62-	2,363.29
TOTAL	137,950.67	364,000.76	352,662.65	.00	149,288.78

CHECKING	58,817.93	INVESTMENTS	.00	SBMMF	90,470.85	TOTAL	149,288.78
			ACCOUNTS PAYABLE		.00		

MEMORANDUM

January 5, 2005

TO: Dr. Essie S. Pace, Region Superintendent
Region Center IV

FROM: Ms. Deborah Love, Principal *DL*
Miami Jackson Senior High School

**SUBJECT: RESPONSE TO INTERNAL AUDIT MIAMI JACKSON SENIOR
HIGH SCHOOL FOR JULY 1, 2003 THROUGH JUNE 30, 2004**

The Principal has developed and implemented corrective and preventative strategies in response to the cited audit exceptions at Miami Jackson Senior High School for the period of July 1, 2003 through June 30, 2004. The principal met with the Business Manager, Treasurer, Activities Director, Yearbook Sponsor, Culinary Arts Teacher and Senior Sponsor and thoroughly reviewed the audit report.

During the 2004-2005 school year the Principal will take an active role in monitoring the Internal Funds accounts. The Principal will meet monthly with the above-mentioned staff to monitor compliance with procedures and ensure that support documentation is maintained.

The Principal will confer with the Region Center IV Administrative Director, the School Improvement Zone Administrative Director and the District Business Manager for support in maintaining compliance with all guidelines found in the new Manual of Internal Accounting.

Should you have any questions or concerns, I can be contacted at (305) 634-2621. Your assistance is sincerely appreciated.

cc: Mr. Jorge L. Garcia
Dr. Ana Maria Lopez-Ochoa

MIAMI JACKSON SENIOR HIGH SCHOOL
Ms. Deborah Love
Action Plan for the 2003-2004 Audit Exceptions
MIAMI JACKSON SENIOR HIGH SCHOOL

AUDIT EXCEPTION(S)	AUDIT RESPONSES		PERSON(S) RESPONSIBLE
	IMMEDIATE CORRECTIVE ACTIONS	PREVENTATIVE MONITORING STRATEGIES	
<p>1. <u>Fund-Raising Activities</u></p>	<p>a.</p> <ul style="list-style-type: none"> • The principal reviewed Sections 7-1 and 7-2 of the <u>Manual of Internal Accounting</u> and Section IV, Chapter 2 of the new <u>Manual of Internal Fund Accounting</u> with appropriate staff members. (January 2005) • The principal directed the sponsor to account for all sales and to complete a Complimentary List for tickets that are given to staff and students free of charge. (January 2005) • The principal directed the sponsor of the Senior Prom and the treasurer that if tickets are donated, a letter must be received from the donor indicating the number of tickets, price of tickets, and ticket number sequence. (January 2005) 	<ul style="list-style-type: none"> • The principal will review the operating reports for all activities to ensure that all accounts balance and that Complimentary Lists or Certificate of Loss forms are attached to explain items that cannot be accounted for through deposits. Discrepancies will be addressed with the sponsor immediately and corrected. • The principal will review with the treasurer and the sponsor all tickets for special events to ensure that the necessary information is included before the sale begins. Further, she will check the operating report to ensure that the ticket numbers are recorded on the form when funds are deposited. 	<p>Principal Treasurer Club Sponsors</p> <p>Principal Treasurer Club Sponsor</p>

MIAMI JACKSON SENIOR HIGH SCHOOL
Ms. Deborah Love
Action Plan for the 2003-2004 Audit Exceptions
MIAMI JACKSON SENIOR HIGH SCHOOL

AUDIT EXCEPTION(S)	AUDIT RESPONSES		PERSON(S) RESPONSIBLE
	IMMEDIATE CORRECTIVE ACTIONS	PREVENTATIVE MONITORING STRATEGIES	
<u>Fund-Raising Activities Continued</u>	<ul style="list-style-type: none"> The principal directed the sponsor to ensure that the number of meals guaranteed is commensurate with the ticket sales for the event. (January 2005) 	<ul style="list-style-type: none"> The principal will review the itinerary of events to ensure that adequate funds are being collected to cover the cost of the event and to ensure that the number of meals guaranteed is commensurate with the ticket sales. Problems will be discussed with the sponsor. 	Principal Treasurer Club Sponsor
	<p>b.</p> <ul style="list-style-type: none"> The principal directed the sponsor to ensure that adequate funds are collected to cover the expense of all events or ensure that fund-raising activities will adequately cover the cost of any event. (January 2005) The principal directed the sponsor to complete Student Activity Operating Reports for all activities. (January 2005) 	<ul style="list-style-type: none"> Monthly, the principal will review and sign all operating reports for activities. If reports are missing, the principal will meet with the sponsor and the treasurer to ensure that these are collected, signed by the treasurer and presented for her signature. 	Principal Treasurer Club Sponsor

MIAMI JACKSON SENIOR HIGH SCHOOL
Ms. Deborah Love
Action Plan for the 2003-2004 Audit Exceptions
MIAMI JACKSON SENIOR HIGH SCHOOL

AUDIT EXCEPTION(S)	AUDIT RESPONSES		PERSON(S) RESPONSIBLE
	IMMEDIATE CORRECTIVE ACTIONS	PREVENTATIVE MONITORING STRATEGIES	
<u>Fund-Raising Activities Continued</u>	<p>c. The principal directed the Homecoming event sponsor to use pre-numbered admissions tickets accompanied by an invoice or letter from the vendor or donor that reflects the number sequence printed. (January 2005)</p> <ul style="list-style-type: none"> • The principal directed the treasurer to include tickets for special events in the school's pre-numbered inventory listing prepared at the end of the fiscal year. (January 2005) • The principal directed the sponsor of the Homecoming event to obtain itemized invoices for related activities. (January 2005) 	<ul style="list-style-type: none"> • The principal will review the Homecoming activity to ensure that all necessary documentation is correct. This will include tickets, invoices, and operating reports. If discrepancies are found, these will be corrected immediately. • The principal will review the pre-numbered inventory list periodically to ensure that all tickets are included, especially those for special events. The list will be filed for audit. • At the end of the Homecoming event, the principal will review with the sponsor and the treasurer, the operating report to ensure that all documentation is included and that there is an itemized invoice for this event. Problems will be addressed immediately. All documents will be filed for audit. 	<p>Principal Club sponsor Treasurer</p> <p>Principal Treasurer</p> <p>Principal Club Sponsor Treasurer</p>

MIAMI JACKSON SENIOR HIGH SCHOOL
Ms. Deborah Love
Action Plan for the 2003-2004 Audit Exceptions
MIAMI JACKSON SENIOR HIGH SCHOOL

AUDIT EXCEPTION(S)	AUDIT RESPONSES		PERSON(S) RESPONSIBLE
	IMMEDIATE CORRECTIVE ACTIONS	PREVENTATIVE MONITORING STRATEGIES	
2. <u>Yearbook</u>	<ul style="list-style-type: none"> The principal reviewed Section 7-12 of the <u>Manual of Internal Accounting</u> and Section IV, Chapter 6 of the new <u>Manual of Internal Fund Accounting</u> with the yearbook sponsor and the treasurer. (January 2005) The principal directed the yearbook sponsor to discuss any changes that are being considered with the principal before entering into agreement with the yearbook vendor and to secure the principal's signature on changes to the original yearbook bid. (January 2005) The principal directed the yearbook sponsor to consider moderate changes to the original bid. (January 2005) 	<ul style="list-style-type: none"> The principal will sit with the yearbook sponsor monthly to ensure that procedures are being followed. Problems will be addressed immediately. The principal, effectively immediately, will review all changes or addendum to the original yearbook with the sponsor. When they are presented, the principal will sign changes based on the guidelines in the new <u>Manual of Internal Fund Accounting</u>. The principal will only sign moderate changes to the original yearbook bid in order to prevent the need to re-open the bidding process. 	<p>Principal Yearbook Sponsor Treasurer</p> <p>Principal Yearbook Sponsor</p> <p>Principal Yearbook Sponsor</p>

MIAMI JACKSON SENIOR HIGH SCHOOL
Ms. Deborah Love
Action Plan for the 2003-2004 Audit Exceptions
MIAMI JACKSON SENIOR HIGH SCHOOL

AUDIT EXCEPTION(S)	AUDIT RESPONSES		PERSON(S) RESPONSIBLE
	IMMEDIATE CORRECTIVE ACTIONS	PREVENTATIVE MONITORING STRATEGIES	
3. <u>Culinary Arts Program</u>	<ul style="list-style-type: none"> • The principal met with the culinary arts teacher, school business manager and treasurer to review the audit exception. (January 2005) • The principal directed the culinary arts teacher and the business manager to implement an inventory system and to maintain it throughout the culinary arts program. (January 2005) • The principal directed the culinary arts teacher to complete the operating reports each month. She further directed the business manager to review the operating reports each month before presenting them to her. 	<ul style="list-style-type: none"> • The principal will review on a monthly basis the inventory report for the culinary arts program. If the inventory has not been completed, she will ensure that it is completed and is accurate. Problems will be addressed with the culinary arts teacher and the business manager. • Monthly, the principal will review the operating reports with the business manager to ensure that the culinary arts teacher is submitting them. She will then review these reports with the treasurer to ensure that they are accurate and complete. Discrepancies will be addressed immediately. Missing reports will be completed immediately. 	<p>Principal Culinary Arts Teacher Business Manager</p> <p>Principal Culinary Arts Teacher Business Manager</p>

MEMORANDUM

January 7, 2005

TO: Dr. Essie S. Pace, Region Superintendent
Region Center IV

FROM: Ronald D. Major, Principal **RDM**
School for Applied Technology

**SUBJECT: RESPONSE TO INTERNAL AUDIT OF MIAMI JACKSON SENIOR
HIGH SCHOOL, JULY 1 2003 - JUNE 30, 2004**

The Principal has developed and implemented corrective strategies at his new school in response to the cited audit exceptions at Miami Jackson Senior High for the period of July 1, 2003 through June 30, 2004. The Principal met with the Treasurer and Program Director and thoroughly reviewed the Miami Jackson Audit report.

During the 2004-05 school year the Principal will take an active role in monitoring the area of Internal Funds to include fund-raising procedures. The Principal will meet monthly with above referenced staff to monitor compliance procedures and ensure that supporting documentation is maintained.

The Principal will confer with the Region Center IV Administrative Director and District Business Manager for support in maintaining compliance with all guidelines found in the **new Manual of Internal Fund Accounting**.

Should there be any questions or concerns regarding this matter, do not hesitate to contact me at 305-573-5499

RDM/va

Cc: Mr. Jorge L. Garcia

SCHOOL FOR APPLIED TECHNOLOGY
Mr. Ronald Major, Principal
Action Plan for the 2003-2004 Audit Exceptions
at Miami Jackson Senior High School

AUDIT EXCEPTION(S)	AUDIT RESPONSES		PERSON(S) RESPONSIBLE
	IMMEDIATE CORRECTIVE ACTIONS	PREVENTATIVE MONITORING STRATEGIES	
1. <u>Fund-Raising Activities</u>	<p>1a. The principal met with the treasurer and program director of the new school and reviewed the audit response of his old school as well as Section IV, Chapter 2 of the new <u>Manual of Internal Fund Accounting</u>. (January 2005)</p> <p>The principal directed the treasurer and the program director to complete operating reports accurately and to include all deposits. (January 2005)</p> <p>The principal directed the treasurer of his new school to ensure that if tickets are donated, a donation letter that includes the number of tickets is attached to the operating report. (January 2005)</p>	<p>1a. The principal will review the final operating report to ensure that it balances and all tickets are accounted for. Discrepancies will be addressed immediately.</p> <p>The principal will check the operating reports to ensure that the numbers of the tickets that have been sold are included on the reports. If the ticket numbers are missing, the sponsor will add these to the reports before the principal signs them.</p> <p>The principal will check to ensure that if tickets are donated, a letter is a part of the activity report that includes the number of tickets donated. If this is missing, the principal will direct the treasurer to request a letter from the donor.</p>	<p>Principal Treasurer</p> <p>Principal Program Director Treasurer</p> <p>Principal Treasurer</p>

SCHOOL FOR APPLIED TECHNOLOGY
Mr. Ronald Major, Principal
Action Plan for the 2003-2004 Audit Exceptions
at Miami Jackson Senior High School

AUDIT EXCEPTION(S)	AUDIT RESPONSES		PERSON(S) RESPONSIBLE
	IMMEDIATE CORRECTIVE ACTIONS	PREVENTATIVE MONITORING STRATEGIES	
<u>Fund-Raising Activities Continued</u>	1b. The principal directed his new treasurer and program director to ensure that adequate funds are collected from participants to cover the cost of all trips (January 2005).	The principal will review the activities of all trips to ensure that adequate funds are being collected to cover the expenses. Areas of concern will be discussed with the sponsor immediately.	Principal Treasurer
	1c. If an activity such as Homecoming is held at his new location, the principal will direct the treasurer to use pre-numbered admission tickets instead of the official receipts. He would further direct the treasurer to ensure that the sponsor obtains an itemized invoice for the activity. (January 2005)	The principal will check the tickets for all special events to ensure that pre-numbered admission tickets are being used and not the official receipts. Problems will be addressed immediately with the sponsor and the treasurer. The principal will check the reports to ensure that itemized invoices are included as a part of the final operating reports.	Principal Club Sponsor

SCHOOL FOR APPLIED TECHNOLOGY
Mr. Ronald Major, Principal
Action Plan for the 2003-2004 Audit Exceptions
at Miami Jackson Senior High School

AUDIT EXCEPTION(S)	AUDIT RESPONSES		PERSON(S) RESPONSIBLE
	IMMEDIATE CORRECTIVE ACTIONS	PREVENTATIVE MONITORING STRATEGIES	
2. <u>Yearbook</u>	<p>The School for Applied Technology does not have a yearbook. However, if the principal returns to a school with a yearbook, the principal would review Section IV, Chapter 2 of the new <u>Manual of Internal Fund Accounting</u>.</p> <p>The principal would direct the sponsor to get his approval before making any changes to the original yearbook bid.</p>	<p>The principal will review the original bid if and when, the sponsor requests addendums or changes. If significant changes are requested, the principal will deny these changes, thus preventing the need to re-bid the yearbook.</p>	Principal
3. <u>Culinary Arts Program</u>	<p>The School for Applied Technology does not have a Culinary Arts Program. However, if the principal returns to a school with the program, he would direct the culinary arts teacher to inventory food items and to keep the inventory current.</p>	<p>The principal would review the inventory of food items on a monthly basis to ensure that the inventory is current. He would further compare the inventory to the prior month's inventory to ensure accuracy of the report.</p>	Principal Culinary Arts Teacher

SCHOOL FOR APPLIED TECHNOLOGY
Mr. Ronald Major, Principal
Action Plan for the 2003-2004 Audit Exceptions
at Miami Jackson Senior High School

AUDIT EXCEPTION(S)	AUDIT RESPONSES		PERSON(S) RESPONSIBLE
	IMMEDIATE CORRECTIVE ACTIONS	PREVENTATIVE MONITORING STRATEGIES	
<u>Culinary Arts Program Continued</u>	The principal would direct the culinary arts teacher to prepare operating reports on a monthly basis.	Monthly, the principal would review with the treasurer, the operating report for the Culinary Arts Program.	Principal Culinary Arts Teacher Treasurer

JOSE DE DIEGO MIDDLE SCHOOL
 AUDIT REPORT
 FOR THE 2003-2004 FISCAL YEAR
 JULY 1, 2003 THROUGH JUNE 30, 2004

PROFILE OF THE SCHOOL*

Address: 3100 N. W. 5th Avenue, Miami, Florida 33127

Date School Established: 1999

Grades: 6-8

Principal: Dr. Thomasina B. O'Donnell

Treasurer: Ms. Tamara Calvo

CASH AND/OR INVESTMENT SUMMARY

	<u>Maturity Date</u>	<u>Interest Rate</u>	<u>6/30/04</u>
Checking Account:			
Wachovia Bank, N.A.	--	0.10	\$11,635.74
Investment:			
MDCPS-Money Market Pool Fund	Open-end	1.86	<u>27,705.13</u>
TOTAL			<u><u>\$39,340.87</u></u>

* School Improvement Zone School.

JOSE DE DIEGO MIDDLE SCHOOL (Continued)

AUDIT EXCEPTION

Science Club Account

1. During our review of fund-raising and field trip activities in this account we noted the following:
 - a. There was a difference of \$3,111 between potential candy sales of \$17,108 and deposits of student sales of \$13,997. During the audit field work the Application for Fund-Raising Activity, Student Activity Operating Report and Certificate of Loss Report were not presented for audit; however, these documents, which included a Certificate of Loss for \$2,207, were subsequently presented. According to the sponsor of this activity, the reason for the discrepancies was that a significant number of students who received candy to be sold did not turn in any funds. These student obligations ranged from \$10 to \$120. We also noted a transfer of \$587 made to the account; however, the transfer requisition was not presented for audit. According to the sponsor, these funds were left unused from a prior year field trip. Also, according to the sponsor, he paid \$850 for the candy remaining in inventory to prevent the Science Club account from having a deficit balance. The school administration and the sponsor agreed that these candies were to be sold during the 2004-05 fiscal year to reimburse the sponsor; however, no written documentation for this arrangement was presented for audit. As of November 15, 2004, sales from the remaining inventory amounting to \$224 have been made and collections deposited into the school's checking account.
 - b. As a follow up, we reviewed some field trips conducted by the same sponsor and noted a difference of \$5,450 between potential collections of \$11,960 and postings of \$6,510 to accounts corresponding to the Busch Gardens, Kennedy Space Center, Epcot Center, and Sea World field trips. This difference was off set by several fund-raisers and other sources of funds. According to the field trip sponsor, the reason for the difference is that some students who participated in these fund-raisers received credits toward their cost of the field trip; however, a list of these students and the amount of credit they received were not presented for audit.

Sections 7-1 and 7-2 of the Manual of Internal Accounting and Section IV Chapters 1 and 2 of the new Manual of Internal Fund Accounting establish the procedures for conducting fund-raising and field trip activities. We recommend closer monitoring of these activities by the school administration. We also recommend that when unusual arrangements such as those noted above are made, sufficient documentation be prepared at the completion of the activities to clearly support those items that are provided on a complimentary basis or at a discount, and that such documentation be included as part of the activity records. In addition, we recommend that any financial transactions between a sponsor and the school administration that are not part of the ordinary fund-raising process be documented in writing.

OTHER COMMENTS

Internal Funds

The financial statement of the school presents fairly, in all material respects, the changes in fund balances arising from cash transactions during the 2003-04 fiscal year, on the cash basis of accounting. Our assessment of the controls in place to promote compliance with the Manual of Internal Accounting indicated that the internal control structure at the school was generally functioning as designed by the District administration, except as noted above. With respect to the items tested, the school was in general compliance with the policies and procedures in the Manual of Internal Accounting, except as noted above.

Property and Payroll

There were no significant audit exceptions noted in our review of the property records. In addition, there was general adherence to payroll procedures.

ACCESS CENTER IV
 SCHOOL - 6361 JOSE DE DIEGO MIDDLE

FUNDS	BEGINNING BALANCE	RECEIPTS	DISBURSE- MENT	NET TRANSFER	ENDING BALANCE
MUSIC	1,654.01	10,647.40	10,817.86	1,084.76	2,568.31
CLASSES AND CLUBS	10,297.11	44,864.76	44,618.45	838.21-	9,705.21
TRUST	17,580.19	12,138.12	21,143.60	925.71	9,500.42
PROPERTY DEPOSITS	1,201.42	781.70	956.18	.50-	1,026.44
INSTRUCTIONAL AIDS	1,068.54	1,058.00	2,037.24	.00	89.30
GENERAL	4,782.60	4,307.80	2,690.91	1,171.76-	5,227.73
INSTRUCTIONAL MATE	7,782.13	38,600.32	35,158.99	.00	11,223.46
TOTAL	44,366.00	112,398.10	117,423.23	.00	39,340.87

CHECKING	11,635.74	INVESTMENTS	.00	SBMMF	27,705.13	TOTAL	39,340.87
			ACCOUNTS PAYABLE		.00		

MEMORANDUM

December 17, 2004

TO: Dr. Essie S. Pace, Superintendent
Region Center IV

FROM: Thomasina O'Donnell, Principal 
Jose de Diego Middle School

SUBJECT: RESPONSE TO INTERNAL AUDIT FOR JOSE DE DIEGO MIDDLE SCHOOL 2003 – 2004

The principal has reviewed and discussed the internal funds audit report referenced above with the appropriate personnel. A meeting was held with the treasurer and club sponsor regarding pertinent procedures in the new Manual of Internal Fund Accounting as they relate to fund-raising, field trips, club accounts and the relationship to this audit exception.

The principal has implemented corrective action and preventative strategies to identify and eliminate similar conditions in the future. Effective immediately, a rigorous schedule for the monitoring of fund-raising activities and club accounts has been implemented.

The principal will confer with the Administrative Directors for Region Center IV and the School Improvement Zone to support compliance with the new Manual of Internal Fund Accounting. Close communication between the school administration, and the appropriate administrative directors, the treasurer, and the District Internal Funds Business Manager will be established.

AUDIT EXCEPTION:

Science Club Accounts

The following **corrective** actions were implemented immediately to avoid the recurrence of conditions leading to the exception:

- On December 17, 2004, the principal met with the Science Club sponsor and the treasurer to review the findings of the audit. The responsibilities of club sponsors and the treasurer were reviewed relative to audit concerns.
- On December 17, 2004, the principal and the treasurer reviewed Sections 7-1 and 7-2 of the Manual of Internal Accounting and Section IV, Chapters 1 and 2 of the new Manual of Internal Fund Accounting as it relates to fund-raising procedures, documentation of complimentary/reduced fares for field trip participation, record-keeping of free/reduced fares, and monitoring losses of fund-raising merchandise.

- The principal directed the club sponsor to complete the necessary documents prior to, during, and after all fund-raising activities to include: Application for Fund-Raising Activity, Student Activity Operating Reports, Certificate of Loss Report, and a Complimentary List signed by the recipient of complimentary items. (December 2004)
- The principal directed the sponsor to complete an inventory of the candy each week during the sale and present it to the treasurer. (December 2004)
- The principal directed the sponsor to complete the proper transfer requisition(s) and submit to the treasurer. She further directed the sponsor to include this documentation as a part of the Monthly Operating Report. (December 2004)
- The principal will keep written records of any agreement between the principal and a staff member in reference to shortages and/or covering shortages from private funds.
- On December 17, 2004, the principal directed the treasurer to meet monthly with the principal to review the status of all ongoing fund-raising events and inform her of any irregularities in fund-raising sales or excessive losses.
- If and when the principal is notified of any irregularities in the fund-raising activities, she will immediately meet with the sponsor(s) to determine a course of action, which may include termination of the activity.
- The principal directed the sponsor to submit a plan prior to the fund-raising activity that will detail what students can do to earn monetary credit for field trips and to distribute the reduced/free fares equitably. (December 2004)
- The principal directed the sponsor to submit a list of students who receive the reduced/free fares and the amount of credit they receive as a part of the operating report. (December 2004)

The following **preventative strategies** have been established and implemented by the principal:

- Prior to granting permission for a fund-raiser, the principal will ensure that an Application for Fund-Raising Activity has been completed and signed by the sponsor, the principal, and the treasurer. No sales will be conducted until this document is on file in the treasurer's office.
- The principal will review the inventory of candy sales on a weekly basis to ensure that funds are being collected from students and deposited with the treasurer in a timely manner and that the sponsor has collected candy from the students who are not complying or has sent a letter to the parent requesting payment for the candy. Problems will be addressed immediately.

- Students who do not return money or merchandise for the correct amount or in a timely manner will be barred from future fund-raising participation by the principal.
- The principal will check the Monthly Operating Reports during the duration of the candy sales to ensure that these balance and that all documentation is attached to include transfer requisition (s) where appropriate and other agreements made with staff to cover the cost of the candy. Discrepancies will be addressed immediately.
- The principal will review the plan which details how the reduced/free fares will be distributed so that she can approve the plan and check to ensure that the credits are equitable. Discrepancies will be addressed immediately.
- The principal will review the Monthly Operating Reports to ensure that they balance and include the list of students who received any credit toward field trips. Problems will be corrected immediately and discussed with the sponsor.

Should you need further information or clarification, please contact me at (305) 573-9772. Thank you for your assistance in this matter.

cc: Mr. Jorge L. Garcia
Dr. Ana Maria Lopez-Ochoa

MAST ACADEMY SENIOR HIGH SCHOOL
 AUDIT REPORT
 FOR THE 2003-04 FISCAL YEAR
 JULY 1, 2003 THROUGH JUNE 30, 2004

PROFILE OF THE SCHOOL

Address: 3979 Rickenbacker Causeway, Key Biscayne, Florida 33149

Date School Established: 1991

Grades: 9-12

Principal: Dr. Consuelo V. Dominguez

Treasurer: Ms. Tulia Levy

CASH AND/OR INVESTMENTS SUMMARY

	<u>Maturity Date</u>	<u>Interest Rate</u>	<u>6/30/04</u>
Checking Account:			
Eagle National Bank of Miami	--	--	\$5,160.15
Investment:			
MDCPS-Money Market Pool Fund	Open-end	1.86	<u>54,115.83</u>
TOTAL			<u><u>\$59,275.98</u></u>

AUDIT EXCEPTIONS

None

OTHER COMMENT

There were no significant audit exceptions noted in our review of the internal funds, procurement credit card, and property records. In addition, there was general adherence to payroll procedures. The financial statement of the school presents fairly, in all material respects, the changes in fund balances arising from cash transactions during the 2003-04 fiscal year, on the cash basis of accounting. With respect to the items tested, the school was in general compliance with the policies and procedures in the Manual of Internal Accounting. Our assessment of the controls in place to promote compliance with the Manual of Internal Accounting indicated that the internal control structure at the school was generally functioning as designed by the District administration.

ACCESS CENTER IV

SCHOOL - 7161 MARITIME AND SCIENCE T

FUNDS	BEGINNING BALANCE	RECEIPTS	DISBURSE- MENT	NET TRANSFER	ENDING BALANCE
ATHLETICS	197.37	3,427.36	5,187.05	1,900.00	337.68
MUSIC	443.08	1,595.00	932.59	.00	1,105.49
CLASSES AND CLUBS	29,587.98	128,703.47	137,213.07	6,984.31	28,062.69
TRUST	26,405.49	80,742.37	94,527.77	2,064.21	14,684.30
PROPERTY DEPOSITS	1,010.43	1,008.00	733.07	.00	1,285.36
INSTRUCTIONAL AIDS	108.81	32,622.65	32,546.33	.00	185.13
GENERAL	11,082.77	22,586.65	14,990.00	10,948.52	7,730.90
INSTRUCTIONAL MATE	16,381.60	34,264.13	44,761.30	.00	5,884.43
TOTAL	85,217.53	304,949.63	330,891.18	.00	59,275.98

CHECKING 5,160.15 INVESTMENTS .00 SBMMF 54,115.83 TOTAL 59,275.98
 ACCOUNTS PAYABLE .00

MIAMI SENIOR HIGH SCHOOL
 AUDIT REPORT
 FOR THE 2003-04 FISCAL YEAR
 JULY 1, 2003 THROUGH JUNE 30, 2004

PROFILE OF THE SCHOOL

Address: 2450 S.W. First Street, Miami, Florida 33135

Date School Established: 1928

Grades: 9-12

Principal: Mr. Victoriano Lopez

Treasurer: Mr. Osnardo Drago, Jr.

CASH AND/OR INVESTMENT SUMMARY

	<u>Maturity Date</u>	<u>Interest Rate</u>	<u>6/30/04</u>
Checking Account:			
SunTrust Bank	--	0.10	\$ 20,370.37
Investment:			
MDCPS-Money Market Pool Fund	Open-end	1.86	<u>144,846.36</u>
TOTAL			<u><u>\$165,216.73</u></u>

AUDIT EXCEPTIONS

None

OTHER COMMENT

Internal Funds

There were no significant audit exceptions noted in our review of the internal funds and property records. In addition, there was general adherence to payroll procedures. The financial statement of the school presents fairly, in all material respects, the changes in fund balances arising from cash transactions during the 2003-04 fiscal year, on the cash basis of accounting. With respect to the items tested, the school was in general compliance with the policies and procedures in the Manual of Internal Accounting. Our assessment of the controls in place to promote compliance with the Manual of Internal Accounting indicated that the internal control structure at the school was generally functioning as designed by the District administration.

ACCESS CENTER IV

SCHOOL - 7461 MIAMI SENIOR

FUNDS	BEGINNING BALANCE	RECEIPTS	DISBURSE- MENT	NET TRANSFER	ENDING BALANCE
ATHLETICS	.00	51,366.99	66,172.47	14,805.48	.00
MUSIC	.00	218.50	80.00	.00	138.50
CLASSES AND CLUBS	72,680.39	306,189.84	316,267.67	1,927.56	64,530.12
TRUST	38,098.53	67,542.77	74,425.12	2,886.72	34,102.90
INSTRUCTIONAL AIDS	10,276.50	26,899.00	23,144.63	119.00-	13,911.87
GENERAL	34,162.36	56,664.33	31,349.95	19,500.76-	39,975.98
INSTRUCTIONAL MATE	12,208.36	134,248.12	135,808.49	500.00-	10,147.99
PRODUCTION/SERVICE	2,494.17	24,985.62	25,570.42	500.00	2,409.37
TOTAL	169,920.31	668,115.17	672,818.75	.00	165,216.73

CHECKING 20,370.37 INVESTMENTS .00 SBMMF 144,846.36 TOTAL 165,216.73
 ACCOUNTS PAYABLE .00

NEW WORLD SCHOOL OF THE ARTS SENIOR HIGH SCHOOL
 AUDIT REPORT
 FOR THE 2003-04 FISCAL YEAR
 JULY 1, 2003 THROUGH JUNE 30, 2004

PROFILE OF THE SCHOOL

Address: 25 N. E. Second Street, Miami, Florida 33132

Date School Established: 1987

Grades: 9-12

Principal: Ms. Ellery Brown

Treasurer: Ms. Guadalupe Rodriguez

CASH AND/OR INVESTMENTS SUMMARY

	<u>Maturity Date</u>	<u>Interest Rate</u>	<u>6/30/04</u>
Checking Account:			
SunTrust Bank	--	0.10	\$22,993.54
Investment:			
MDCPS-Money Market Pool Fund	Open-end	1.86	60,149.99
TOTAL			<u>\$83,143.53</u>

AUDIT EXCEPTIONS

None

OTHER COMMENT

There were no significant audit exceptions noted in our review of the internal funds, procurement credit card, and property records. In addition, there was general adherence to payroll procedures. The financial statement of the school presents fairly, in all material respects, the changes in fund balances arising from cash transactions during the 2003-04 fiscal year, on the cash basis of accounting. With respect to the items tested, the school was in general compliance with the policies and procedures in the Manual of Internal Accounting. Our assessment of the controls in place to promote compliance with the Manual of Internal Accounting indicated that the internal control structure at the school was generally functioning as designed by the District administration.

ACCESS CENTER IV
 SCHOOL - 7901 NEW WORLD SCHOOL OF TH

FUNDS	BEGINNING BALANCE	RECEIPTS	DISBURSE- MENT	NET TRANSFER	ENDING BALANCE
MUSIC	442.51	28,807.01	17,493.41	7,202.58-	4,553.53
CLASSES AND CLUBS	63,999.71	126,208.87	140,428.53	2,804.60	52,584.65
TRUST	5,809.30	38,880.38	48,522.91	18,740.99	14,907.76
PROPERTY DEPOSITS	265.60	458.50	322.91	.00	401.19
GENERAL	9,616.59	20,463.52	11,258.37	14,343.01-	4,478.73
INSTRUCTIONAL MATE	13,000.00	44,198.23	50,980.56	.00	6,217.67
TOTAL	93,133.71	259,016.51	269,006.69	.00	83,143.53

CHECKING 22,993.54 INVESTMENTS .00 SBMMF 60,149.99 TOTAL 83,143.53
 ACCOUNTS PAYABLE .00

ALLAPATTAH MIDDLE SCHOOL
 AUDIT REPORT
 FOR THE 2003-04 FISCAL YEAR
 JULY 1, 2003 THROUGH JUNE 30, 2004

PROFILE OF THE SCHOOL*

Address: 1331 N. W. 46 Street, Miami, Florida 33142

Date School Established: 1964

Grades: 6-8

Principal: Mr. Brian Hamilton

Treasurer: Mr. Alex Dor

CASH AND/OR INVESTMENTS SUMMARY

	<u>Maturity Date</u>	<u>Interest Rate</u>	<u>6/30/04</u>
Checking Account:			
Union Planters Bank, N.A.	--	0.05	\$9,329.91
Investment:			
MDCPS-Money Market Pool Fund	Open-end	1.86	32,286.28
TOTAL			<u>\$41,616.19</u>

AUDIT EXCEPTIONS

None

OTHER COMMENT

There were no significant audit exceptions noted in our review of the internal funds, procurement credit card, and property records. In addition, there was general adherence to payroll procedures. The financial statement of the school presents fairly, in all material respects, the changes in fund balances arising from cash transactions during the 2003-04 fiscal year, on the cash basis of accounting. With respect to the items tested, the school was in general compliance with the policies and procedures in the Manual of Internal Accounting. Our assessment of the controls in place to promote compliance with the Manual of Internal Accounting indicated that the internal control structure at the school was generally functioning as designed by the District administration.

* School Improvement Zone school.

ACCESS CENTER IV
 SCHOOL - 6011 ALLAPATTAH MIDDLE SCHO

FUNDS	BEGINNING BALANCE	RECEIPTS	DISBURSE- MENT	NET TRANSFER	ENDING BALANCE
MUSIC	970.48	7,301.00	7,464.16	.00	807.32
CLASSES AND CLUBS	9,029.37	20,702.80	23,178.21	1,591.84	8,145.80
TRUST	10,505.26	18,935.42	21,307.98	1,727.00	9,859.70
PROPERTY DEPOSITS	1,222.20	.00	.00	82.50-	1,139.70
INSTRUCTIONAL AIDS	541.91	240.00	181.48	22.72-	577.71
GENERAL	8,441.68	5,414.81	3,004.77	3,213.62-	7,638.10
INSTRUCTIONAL MATE	15,000.00	7,803.29	9,355.43	.00	13,447.86
TOTAL	45,710.90	60,397.32	64,492.03	.00	41,616.19

CHECKING	9,329.91	INVESTMENTS	.00	SBMF	32,286.28	TOTAL	41,616.19
			ACCOUNTS PAYABLE		.00		

GEORGE W. CARVER MIDDLE SCHOOL
 AUDIT REPORT
 FOR THE 2003-04 FISCAL YEAR
 JULY 1, 2003 THROUGH JUNE 30, 2004

PROFILE OF THE SCHOOL

Address: 4901 Lincoln Drive, Coral Gables, Florida 33133

Date School Established: 1924

Grades: 6-8

Principal: Ms. Libia A. Gonzalez

Treasurer: Ms. Vilma Gonzalez

CASH AND/OR INVESTMENTS SUMMARY

	Maturity Date	Interest Rate	6/30/04
Checking Account:			
Coconut Grove Bank	--	--	\$ 5,790.38
Investment:			
MDCPS-Money Market Pool Fund	Open-end	1.86	39,884.35
TOTAL			\$45,674.73

AUDIT EXCEPTIONS

None

OTHER COMMENT

There were no significant audit exceptions noted in our review of the internal funds, procurement credit card, and property records. In addition, there was general adherence to payroll procedures. The financial statement of the school presents fairly, in all material respects, the changes in fund balances arising from cash transactions during the 2003-04 fiscal year, on the cash basis of accounting. With respect to the items tested, the school was in general compliance with the policies and procedures in the Manual of Internal Accounting. Our assessment of the controls in place to promote compliance with the Manual of Internal Accounting indicated that the internal control structure at the school was generally functioning as designed by the District administration.

SCHOOL - 6071 G. W. CARVER MIDDLE SC ACCESS CENTER IV

FUNDS	BEGINNING BALANCE	RECEIPTS	DISBURSE- MENT	NET TRANSFER	ENDING BALANCE
CLASSES AND CLUBS	2,765.06	23,161.50	21,199.34	642.74-	4,084.48
TRUST	15,381.40	31,325.42	32,504.27	2,625.29	16,827.84
GENERAL	12,665.49	13,793.25	11,523.26	1,982.55-	12,952.93
INSTRUCTIONAL MATE	13,815.88	5,488.49	7,494.89	.00	11,809.48
TOTAL	44,627.83	73,768.66	72,721.76	.00	45,674.73

CHECKING	5,790.38	INVESTMENTS	.00	SBMMF	39,884.35	TOTAL	45,674.73
			ACCOUNTS PAYABLE		.00		

CITRUS GROVE MIDDLE SCHOOL
 AUDIT REPORT
 FOR THE 2003-04 FISCAL YEAR
 JULY 1, 2003 THROUGH JUNE 30, 2004

PROFILE OF THE SCHOOL

Address: 2153 N. W. 3 Street, Miami, Florida 33125

Date School Established: 1924

Grades: 6-8

Principal: Mr. Carlos J. Cambo

Treasurer: Ms. Sybil Clark

CASH AND/OR INVESTMENTS SUMMARY

	<u>Maturity Date</u>	<u>Interest Rate</u>	<u>6/30/04</u>
Checking Account:			
SunTrust Bank	--	0.10	\$13,693.58
Investment:			
MDCPS-Money Market Pool Fund	Open-end	1.86	<u>49,386.35</u>
TOTAL			<u><u>\$63,079.93</u></u>

AUDIT EXCEPTIONS

None

OTHER COMMENT

There were no significant audit exceptions noted in our review of the internal funds and property records. In addition, there was general adherence to payroll procedures. The financial statement of the school presents fairly, in all material respects, the changes in fund balances arising from cash transactions during the 2003-04 fiscal year, on the cash basis of accounting. With respect to the items tested, the school was in general compliance with the policies and procedures in the Manual of Internal Accounting. Our assessment of the controls in place to promote compliance with the Manual of Internal Accounting indicated that the internal control structure at the school was generally functioning as designed by the District administration.

ACCESS CENTER IV
 SCHOOL - 6091 CITRUS GROVE MIDDLE SC

FUNDS	BEGINNING BALANCE	RECEIPTS	DISBURSE- MENT	NET TRANSFER	ENDING BALANCE
MUSIC	260.29	978.00	1,106.00	.00	132.29
CLASSES AND CLUBS	13,218.19	34,266.00	33,330.24	579.87-	13,574.08
TRUST	7,547.17	10,250.34	15,450.50	4,311.46	6,658.47
PROPERTY DEPOSITS	2,114.51	.00	.00	2,114.51-	.00
INSTRUCTIONAL AIDS	1,583.58	6,351.00	6,405.32	.50-	1,528.76
GENERAL	27,707.42	17,381.04	8,122.28	1,616.58-	35,349.60
INSTRUCTIONAL MATE	7,960.01	7,751.93	9,875.21	.00	5,836.73
TOTAL	60,391.17	76,978.31	74,289.55	.00	63,079.93

CHECKING	13,693.58	INVESTMENTS	.00	SBMMF	49,386.35	TOTAL	63,079.93
			ACCOUNTS PAYABLE		.00		

KINLOCH PARK MIDDLE SCHOOL
 AUDIT REPORT
 FOR THE 2003-04 FISCAL YEAR
 JULY 1, 2003 THROUGH JUNE 30, 2004

PROFILE OF THE SCHOOL

Address: 4340 N. W. Third Street, Miami, Florida 33126

Date School Established: 1935

Grades: 6-8

Principal: Ms. Vivian M. Santiesteban-Pardo

Treasurer: Ms. Raquel Gonzalez

Community School Assistant Principal: Mr. Edward A. Brown

Community School Secretary: Ms. Maggie Bretos

CASH AND/OR INVESTMENTS SUMMARY

	<u>Maturity Date</u>	<u>Interest Rate</u>	<u>6/30/04</u>
Checking Account:			
Union Planters Bank, N.A.	--	--	\$ 7,146.79
Investment:			
MDCPS-Money Market Pool Fund	Open-end	1.86	<u>37,142.88</u>
TOTAL			<u><u>\$44,289.67</u></u>

AUDIT EXCEPTIONS

None

OTHER COMMENT

There were no significant audit exceptions noted in our review of the internal funds and property records. In addition, there was general adherence to payroll procedures. The financial statement of the school presents fairly, in all material respects, the changes in fund balances arising from cash transactions during the 2003-04 fiscal year, on the cash basis of accounting. With respect to the items tested, the school was in general compliance with the policies and procedures in the Manual of Internal Accounting. Our assessment of the controls in place to promote compliance with the Manual of Internal Accounting indicated that the internal control structure at the school was generally functioning as designed by the District administration.

ACCESS CENTER IV

SCHOOL - 6331 KINLOCH PARK MIDDLE

FUNDS	BEGINNING BALANCE	RECEIPTS	DISBURSE- MENT	NET TRANSFER	ENDING BALANCE
MUSIC	294.18	6,277.22	4,189.79	15.19-	2,366.42
CLASSES AND CLUBS	14,652.40	89,989.00	89,423.86	1,460.51-	13,757.03
TRUST	3,803.16	28,796.65	28,568.53	2,856.55	6,887.83
PROPERTY DEPOSITS	4,071.91	1,596.00	1,498.42	.00	4,169.49
INSTRUCTIONAL AIDS	2,358.16	2,276.94	1,290.47	439.81-	2,904.82
GENERAL	2,406.14	9,303.97	7,766.75	874.04-	3,069.32
INSTRUCTIONAL MATE	9,830.83	8,262.41	6,958.48	.00	11,134.76
COMMUNITY SCHOOL	1,307.38	8,070.00	9,310.38	67.00-	.00
TOTAL	38,724.16	154,572.19	149,006.68	.00	44,289.67

CHECKING 7,146.79 INVESTMENTS .00 SBMMF 37,142.88 TOTAL 44,289.67
 ACCOUNTS PAYABLE .00

HORACE MANN MIDDLE SCHOOL
 AUDIT REPORT
 FOR THE 2003-04 FISCAL YEAR
 JULY 1, 2003 THROUGH JUNE 30, 2004

PROFILE OF THE SCHOOL*

Address: 8950 N.W. Second Avenue, Miami, Florida 33150

Date School Established: 1948

Grades: 6-8

Principal: Ms. Carolyn S. Blake

Treasurer: Ms. Elizabeth Marshall

CASH AND/OR INVESTMENTS SUMMARY

	<u>Maturity Date</u>	<u>Interest Rate</u>	<u>6/30/04</u>
Checking Account:			
Bank of America, N.A.	--	0.10	\$13,572.66
Investment:			
MDCPS-Money Market Pool Fund	Open-end	1.86	<u>21,641.14</u>
TOTAL			<u>\$35,213.80</u>

AUDIT EXCEPTIONS

None

OTHER COMMENT

There were no significant audit exceptions noted in our review of the internal funds and property records. In addition, there was general adherence to payroll procedures. The financial statement of the school presents fairly, in all material respects, the changes in fund balances arising from cash transactions during the 2003-04 fiscal year, on the cash basis of accounting. With respect to the items tested, the school was in general compliance with the policies and procedures in the Manual of Internal Accounting. Our assessment of the controls in place to promote compliance with the Manual of Internal Accounting indicated that the internal control structure at the school was generally functioning as designed by the District administration.

* School Improvement Zone School.

ACCESS CENTER IV
 SCHOOL - 6411 HORACE MANN MIDDLE SCH

FUNDS	BEGINNING BALANCE	RECEIPTS	DISBURSE- MENT	NET TRANSFER	ENDING BALANCE
MUSIC	340.61	524.00	559.86	61.95-	242.80
CLASSES AND CLUBS	7,985.18	19,598.57	19,962.23	1,070.00-	6,551.52
TRUST	9,698.36	30,291.73	31,695.90	1,000.00	9,294.19
PROPERTY DEPOSITS	254.17	.00	.00	254.17-	.00
INSTRUCTIONAL AIDS	1,600.68	2,647.00	2,654.54	.00	1,593.14
GENERAL	6,753.84	2,479.33	2,482.62	386.12	7,136.67
INSTRUCTIONAL MATE	10,684.30	12,488.89	12,803.50	.00	10,369.69
COMMUNITY SCHOOL	25.79	.00	.00	.00	25.79
TOTAL	37,342.93	68,029.52	70,158.65	.00	35,213.80

CHECKING 13,572.66 INVESTMENTS .00 SBMMF 21,641.14 TOTAL 35,213.80
 ACCOUNTS PAYABLE .00

MIAMI EDISON MIDDLE SCHOOL
 AUDIT REPORT
 FOR THE 2003-04 FISCAL YEAR
 JULY 1, 2003 THROUGH JUNE 30, 2004

PROFILE OF THE SCHOOL*

Address: 6101 N. W. Second Avenue, Miami, Florida 33127

Date School Established: 1914

Grades: 6-8

Principal: Dr. Onetha J. Gilliard

Treasurer: Mr. Michael Strozier, Jr.

CASH AND/OR INVESTMENTS SUMMARY

	<u>Maturity Date</u>	<u>Interest Rate</u>	<u>6/30/04</u>
Checking Account:			
Wachovia Bank, N.A.	--	0.10	\$10,606.26
Investment:			
MDCPS-Money Market Pool Fund	Open-end	1.86	<u>16,360.57</u>
TOTAL			<u>\$26,966.83</u>

AUDIT EXCEPTIONS

None

OTHER COMMENT

There were no significant audit exceptions noted in our review of the internal funds and property records. In addition, there was general adherence to payroll procedures. The financial statement of the school presents fairly, in all material respects, the changes in fund balances arising from cash transactions during the 2003-04 fiscal year, on the cash basis of accounting. With respect to the items tested, the school was in general compliance with the policies and procedures in the Manual of Internal Accounting. Our assessment of the controls in place to promote compliance with the Manual of Internal Accounting indicated that the internal control structure at the school was generally functioning as designed by the District administration.

* School Improvement Zone school.

ACCESS CENTER IV
 SCHOOL - 6481 MIAMI EDISON MIDDLE SC

FUNDS	BEGINNING BALANCE	RECEIPTS	DISBURSE- MENT	NET TRANSFER	ENDING BALANCE
MUSIC	390.27	264.00	.00	.00	654.27
CLASSES AND CLUBS	6,802.48	37,849.29	33,173.87	778.48	12,256.38
TRUST	8,086.87	19,784.56	21,459.41	937.10	5,474.92
PROPERTY DEPOSITS	10.00	.00	.00	.00	10.00
INSTRUCTIONAL AIDS	1,783.93	540.00	95.01	.00	2,228.92
GENERAL	1,485.00	1,718.66	2,434.94	158.62	927.34
INSTRUCTIONAL MATE	9,999.92	17,156.15	21,741.07	.00	5,415.00
TOTAL	28,558.47	77,312.66	78,904.30	.00	26,966.83

CHECKING 10,606.26 INVESTMENTS .00 SBMMF 16,360.57 TOTAL 26,966.83
 ACCOUNTS PAYABLE .00

PONCE DE LEON MIDDLE SCHOOL
 AUDIT REPORT
 FOR THE 2003-04 FISCAL YEAR
 JULY 1, 2003 THROUGH JUNE 30, 2004

PROFILE OF THE SCHOOL

Address: 5801 Augusto Street, Coral Gables, Florida 33146

Date School Established: 1921

Grades: 6-8

Principal: Ms. Jo Anne D. Gans

Treasurer: Ms. Arlene Morton

CASH AND/OR INVESTMENT SUMMARY

	<u>Maturity Date</u>	<u>Interest Rate</u>	<u>6/30/04</u>
Checking Account:			
Metro Bank of Dade County	--	0.25	\$34,205.50
Investment:			
MDCPS-Money Market Pool Fund	Open-end	1.86	<u>24,267.68</u>
TOTAL			<u><u>\$58,473.18</u></u>

AUDIT EXCEPTIONS

None

OTHER COMMENT

There were no significant audit exceptions noted in our review of the internal funds, procurement credit card, and property records. In addition, there was general adherence to payroll procedures. The financial statement of the school presents fairly, in all material respects, the changes in fund balances arising from cash transactions during the 2003-04 fiscal year, on the cash basis of accounting. With respect to the items tested, the school was in general compliance with the policies and procedures in the Manual of Internal Accounting. Our assessment of the controls in place to promote compliance with the Manual of Internal Accounting indicated that the internal control structure at the school was generally functioning as designed by the District administration.

ACCESS CENTER IV
 SCHOOL - 6741 PONCE DE LEON MIDDLE S

FUNDS	BEGINNING BALANCE	RECEIPTS	DISBURSE- MENT	NET TRANSFER	ENDING BALANCE
MUSIC	395.80	328.00	.00	.00	723.80
CLASSES AND CLUBS	13,185.89	79,920.85	69,751.00	2,248.90-	21,106.84
TRUST	37,597.43	28,223.74	43,929.49	2,329.36	24,221.04
PROPERTY DEPOSITS	213.27	985.75	960.36	.00	238.66
INSTRUCTIONAL AIDS	4,411.61	3,551.75	3,730.47	.00	4,232.89
GENERAL	3,269.59	9,725.53	8,784.81	80.46-	4,129.85
INSTRUCTIONAL MATE	2,528.75	30,106.99	28,815.64	.00	3,820.10
COMMUNITY SCHOOL	4,021.80	.00	4,021.80	.00	.00
TOTAL	65,624.14	152,842.61	159,993.57	.00	58,473.18

CHECKING 34,205.50 INVESTMENTS .00 SBMMF 24,267.68 TOTAL 58,473.18
 ACCOUNTS PAYABLE .00

The School Board of Miami-Dade County, Florida, adheres to a policy of nondiscrimination in employment and educational programs/activities and programs/activities receiving Federal financial assistance from the Department of Education, and strives affirmatively to provide equal opportunity for all as required by:

Title VI of the Civil Rights Act of 1964 - prohibits discrimination on the basis of race, color, religion, or national origin.

Title VII of the Civil Rights Act of 1964, as amended - prohibits discrimination in employment on the basis of race, color, religion, gender, or national origin.

Title IX of the Education Amendments of 1972 - prohibits discrimination on the basis of gender.

Age Discrimination in Employment Act of 1967 (ADEA), as amended - prohibits discrimination on the basis of age with respect to individuals who are at least 40.

The Equal Pay Act of 1963, as amended - prohibits sex discrimination in payment of wages to women and men performing substantially equal work in the same establishment.

Section 504 of the Rehabilitation Act of 1973 - prohibits discrimination against the disabled.

Americans with Disabilities Act of 1990 (ADA) - prohibits discrimination against individuals with disabilities in employment, public service, public accommodations and telecommunications.

The Family and Medical Leave Act of 1993 (FMLA) - requires covered employers to provide up to 12 weeks of unpaid, job-protected leave to "eligible" employees for certain family and medical reasons.

The Pregnancy Discrimination Act of 1978 - prohibits discrimination in employment on the basis of pregnancy, childbirth, or related medical conditions.

Florida Educational Equity Act (FEEA) - prohibits discrimination on the basis of race, gender, national origin, marital status, or handicap against a student or employee.

Florida Civil Rights Act of 1992 - secures for all individuals within the state freedom from discrimination because of race, color, religion, sex, national origin, age, handicap, or marital status.

School Board Rules 6Gx13- 4A-1.01, 6Gx13- 4A-1.32, and 6Gx13- 5D-1.10 - prohibit harassment and/or discrimination against a student or employee on the basis of gender, race, color, religion, ethnic or national origin, political beliefs, marital status, age, sexual orientation, social and family background, linguistic preference, pregnancy, or disability.

Veterans are provided re-employment rights in accordance with P.L. 93-508 (Federal Law) and Section 295.07 (Florida Statutes), which stipulate categorical preferences for employment.

Revised 5/9/03